Index to Volume 133 January to December 2000

TOPICAL INDEX

COLUMNS

ECONOMIC OUTLOOK BY MARCEL CÔTÉ Brave new world, A (Aug), 72 Canada's failures (Jun/Jul), 64 Economic policy in a nutshell (Nov), 68 Euro - one year later, The (May), 72 Get off the fat track (Dec), 68 Internet revolution, The (Mar), 64 Reinventing our jobs (Apr), 60 Time for a time-out (Jan/Feb), 64 Universal revolution, The (Oct), 68 Wanted: your advice for the PM (Sept), 64

INSIDE OUT BY CHRISTIAN BELLAVANCE

Capital issue (Dec), 2 Center stage (Sept), 2 Cheers to the new year! (Jan/Feb), 2 Dealing with the inevitable (Nov), 4 Going for gold (Aug), 2 Great divide, The (Oct), 2 Life at the top (Mar), 2 Step into the future, A (Jun/Jul), 2 Thinking bigger... and better (May), 2 You've gotta laugh (Apr), 4

OFF THE RECORD BY GÉRARD BÉRUBÉ

Auditing on the hot seat (Sept), 6 Change foreign-content rules (Jan/Feb), 9 Compensation under fire (Nov), 10 Concentration, you say? (Oct), 8 Difficult non-intervention (Apr), 12 History repeating itself (May), 8 NASDAQ in Montreal. So? (Aug), 12 Please, say it's payback time! (Mar), 11 Shareholder activists score points (Jun/Jul), 8 Who should replace Thiessen? (Dec), 6

Advice for life's two certainties, F. Marino Gaining control in the estate-planning process (Nov), 26 Campaign for balance, A, S. Gordon and M. Kozliner Incoming CICA chair Bob Lord discusses new professional business designation (Jun/Jul), 18 CAs dot.com, K. Mark Three CA pioneers in the virtual marketplace (Apr), 28 CaseWare corner, D. Bragonier How to make the most of the software (Sept), 26 Challenges of growth, The, Y. Glanville Strategies to bring your company into the big leagues (May), 20 E-volutionaries, The, J. Carroll The huge potential of e-business and why CAs may hold the key to its success (Sept), 18 Funny business, R. Andrew Why people enjoy a laugh at CAs (Apr), 22

Go-to guy, The, O. Chigbo Profile of Richard Pound,

VP, International Olympic Committee (Aug), 14

Heat is on, The, P. Diekmeyer Is there a problem

with auditor independence? (Oct), 20 High-tech upstarts, R. Andrew (Dec), 16 Keeping up with I.T., S. Éthier How well do CAs know computers? (Jan/Feb), 30 No gender gap?, C. Fillmore Female CAs in sole practice say they have seen little evidence of discrimination (Aug), 22 Penny saved, a dollar earned, A, R. Sherkin Measuring purchase costs (Jun/Jul), 28 Prophets of the profession, S. Gordon Where will accounting be a decade from now? (Jan/Feb), 20 Saving the exchange, J. Lorinc TSE's new CEO and president, Barbara Stymiest (Mar), 22 Space cowboys, R. Andrew Small-town CA inks a huge high-tech deal (Dec), 22 Taxing season, A, O. Chigbo Strange and unusual tax-time experiences (Mar), 31 Travellers' checks, J.-G. Duguay How to curb business travel costs (May), 39 Unusual suspects, The, O. Chigbo What factors motivate CAs to risk their careers? (May), 28 What's out there?, M. Burns and W. Ng Comparing products for small-business accounting systems (Sept), 23 What's your financial game plan?, G. Anderson Good investors understand fundamentals and strategies (Nov), 20 Will that be cash or equity?, S.R. Cole and R.P. Kanee The trend of taking equity in lieu of fees (Oct), 28 World according to US GAAP, The, R. Dzinkowski Some fear that international accounting standards will be more American than global (Dec), 26

REGULARS

ASSURANCE

Audit enquiry

360-degree reliability, A.D. Leonard (Sept), 39 **Current practice**

Audits on the leading edge, D. Green (May), 47

Matter of some discretion, A, D. Senkow, M. Rennie, R. Rennie and J. Wong (Nov), 34

Investment funds

Learning to live with risk, P.G. Oliver and P-É. Roy (lan/Feb), 43

Limitation of liability?, A, M. Paskell-Mede (Nov), 47 On the record, M. Paskell-Mede (Jun/Jul), 45

Ongoing audits

In systems we trust, E. Boritz, D. McPhie and B. Walker (Mar), 47

Public offerings

When and where to offer comfort, J. Kirkwood (Dec), 37

CONTROL

Intellectual capital

Employee power, P. Faiello (Mar), 45

Management

Group thinking, A. Dafel (Jan/Feb), 47 In the eye of the beholder, A. Dafel and P. Jackson (Oct), 36

Lasting inspiration, C.K. Bart (May), 49 Managing risk organization-wide, G.N. Allport (Sept), 37

Power of prediction, The, W.A. Bradshaw (Jan/Jul), 39 Rethinking old practices, A. Leonard (Aug), 51 Risk: identify, assess, act, P. Cowperthwaite (Nov), 45 Risk: liability or opportunity?, P. Makosz (Dec), 43 Public service

CoCo goes public, J. Wood (Apr), 41

FINANCE

Accounting

All creatures great and small, P. Martin (Aug), 47

Business adviser

A decent proposal, B. Stewart (Dec), 35

Business valuation

In search of value, S.R. Cole (May), 45 What's your opinion?, S.R. Cole and M.A. Keirstead (Jan/Feb), 45

Financial instruments

Fair value, full information, I.P.N. Hague (Jun/Jul), 34

Insolvency

Lack of security, A, R. Chartrand (Oct), 39

Personal financial planning

Changes ahead, I. Davidson (Jun/Jul), 35 Defining risks, E. Levine (Apr), 45 Freedom to choose, I. Davidson (May), 44 Share the wealth, C. Black (Sept), 43

Public sector

Governments are different, M.I. Denning (Dec), 32

PERFORMANCE

Business adviser

CA firms in the new economy, G.C. Robinson (Oct), 45

First impressions, B. Stewart (Mar), 39 Winning the engagement, B. Stewart (May), 53

Business valuation

Less from more, A.J. Freedman and S.R. Cole (Sept), 41

Education

Great expectations, K. Jamal (Aug), 43 What makes an expert?, S. Salterio (Mar), 38

Financial reporting

Keeping up with the Joneses, P. Martin and A. Mersereau (Nov), 39 Starting over with startups, A. Mersereau (Apr), 37

Math counts, M. Paskell-Mede (Apr), 36

Professional services

Hitting the target, B. Stewart (Aug), 42

Public sector

Infrastructure web, The, T. Beauchamp (Jun/Jul), 37 Price of promises, The, S. Fox (Jan/Feb), 41

Standard-setting

On a mission for harmony, D.J. Moore (Dec), 41

TAXATION

Corporate takeovers

Target's tally, The, J. Giakoumakis (Sept), 35

E-commerce in the US

Filing from cyberspace, D. Lundenberg and M. Simon (Jun/Jul), 43

Foreign investment

Rough waters offshore, P.E. Schusheim and S. Stephenson (Dec), 39

Foreign pension plans

Election daze, B.J. Fridfinnson (Mar), 41

GST/OST

Agent or the principal?, The, Y.A. Desjardins

Credits where credits are due, J.M. Wilks (Oct), 43

Missing facts, M. Paskell-Mede (Jan/Feb), 36 Taxing questions, H. Lefebvre (Sept), 34

Non-resident guidelines

Strangers in a strange land, S.J. Smith and T.K. Burns (Nov), 43

R&D incentives

In pursuit of predictability, S. Bishop (May), 51 Unlimited liability companies

NSULCs: Made in Nova Scotia, D. A. Moses

US state taxes

Masters of their own domain, D. Lundenberg (Apr), 39

TECHNOLOGY

Communications-

Techno-etiquette, L. Behnan (Aug), 49

E-business

Which way to the Internet?, A. Motz and M. Soong (Apr), 43

E-commerce

Future is in the fundamentals, The, J.D. Andrews and A.G. Nast (Oct), 41

More things change... The, J.D. Andrews

Financial forecasting

Today's crystal ball is digital, C. Pendock (Nov), 41

Information security

The ethical hack, V. Keong and A. Melek, (Jan/Feb), 39

Internet-enabled applications

Systems set to go, C. Collett (Jun/Jul), 41

UPFRONT

ASK AN EXPERT

Bank said no; where do I go?, The (Apr), 17 Benefits of videoconferencing, The (Nov), 16 Building your business (May), 15 Dare to be different (Sept), 10 E-mail etiquette = e-mail effectiveness (Dec), 11 How to get out of that professional rut (Aug), 6 Men and women behaving badly in the workplace (Jan/Feb), 14

Personal marketing for CAs (Jun/Jul), 13

LETTERS

(Jan/Feb) 4, (Mar) 4, (Apr) 8, (May) 4, (Jun/Jul) 4, (Aug) 3, (Sept) 5, (Oct) 4, (Nov) 6, (Dec) 4

(Jan/Feb) 13, (Mar) 14, (Apr) 16, (Jun/Jul) 15, (Aug) 6, (Sept) 12, (Oct) 14, (Nov) 14, (Dec) 12

NEWS AND TRENDS

American Bar Association bans MDPs (Nov), 15 Be inquizitive (Sept), 8 Certifying tax specialists (Oct), 11 Cheque's on the web, The (May), 16 Congratulations, WJM Award winners (Sept), 10 CRO: A "risky" role, The (Oct), 14 Dressing down for the Big Five, A (Oct), 12 Emerging need for talent, An (Dec), 9 Employers: consider change carefully (Nov), 13 Enemy within, The (Sept), 9 E-ntrepreneurial spirit, The (Oct), 11

Factoring-in our financial future (May), 13 Fair corporate tax share, A (Apr), 18

First-time UFE pass rate highest ever (Mar), 18 Fuming over gas tax (May), 12

Giggle a day, A (Apr), 14 Grants don't work (Nov), 15

Heavy price to pay, A (May), 14

In God We Trust (Oct), 10

In search of stability (Sept), 14

In the stars: a knowledge economy (Jan/Feb), 13

Laugh lines (Jun/Jul), 10 Making issues public (Jun/Jul), 11

Making the most of mergers (May), 16

Mastering the business of career advancement

MDPs coming soon to New York (Aug), 8 More money for accountants (May), 14

Nets big thing, The (Jan/Feb), 11 New certifications a certainty (Dec), 10

New international designation on the way

(Jun/Jul), 14 Predicting value creation (Aug), 8

RCMP checks out in BC (Mar), 12

Résumés: fact or fiction? (Apr), 16

Those dot-com fogies (Dec), 12

Time for ethics (Jun/Jul), 12

To be or eB2B (Nov), 14

Voice over by 2006? (Aug), 4

What they really want (Apr), 15

When in Canada, hire yourself (Apr), 18

Where the money is (Mar), 13 Whole new web language, A (Aug), 7

Workers' commitment on the wane (Aug), 5

NUMBERS GAME

(Jan/Feb) 11, (Mar) 13, (Apr) 15, (May) 13, (Jun/Jul) 11, (Aug) 5, (Sept) 9, (Oct) 11, (Nov) 13, (Dec) 9

Downwardly mobile: Karna Luchsinger (Apr), 14 Finally making the grade: Emanuele Nasello

(lun/lul), 10

Fine balance, A: Alexa Loo (Dec), 8

\$5-million man, The: Marc De Jordy (Nov), 12

He's making waves: Claude St-Germain (May), 12 Inn keeping with our heritiage: Michael Cassidy

Main events planner, The: Lawrence Howorth (Jan/Feb), 10

Master of comic domain: Ed Robinson (Oct), 10 Portrait of an artist: Rod Anderson (Aug), 4 Rare induction to fame, A: Ross Skinner (Sept), 8

TECHNOVATIONS

(Jan/Feb) 16, (Mar) 20, (Apr) 20, (May) 18, (Jun/Jul) 16, (Aug) 10, (Sept) 16, (Oct) 18, (Nov) 18, (Dec) 14

EXPOSURE DRAFTS

Notice of exposure draft: Auditor review of interim financial statements (Dec.), 47 Notice of exposure draft: Earnings per share

(Jun/Jul), 48

Notice of exposure draft: Interim financial reporting

Notice of exposure draft: Opinions on control procedures (Jan/Feb), 51

Notice of exposure draft: Reference to country of origin (Dec), 46

Notice of new exposure draft procedure: Proposed Handbook recommendations (May), 56

INDEX OF CONTRIBUTORS

Allport, G.N. Managing risk organization-wide

Anderson, G. What's your financial game plan?

Andrew, R. Funny business (Apr.), 22

High-tech upstarts (Dec), 16

Andrews, J.D. The more things change... (Mar), 43 Andrews, J.D. (and A.G. Nast) The future is in the

fundamentals (Oct), 41

Bailey Nurse, D. Inn keeping with our heritage

Bart, C.K. Lasting inspiration (May), 49

Beauchamp, T. The infrastructure web (Jun/Jul), 37

Behnan, L. Techno-etiquette (Aug), 49

Bélanger, A.-M. (and Y.A. Desjardins) The agent or the principal? (Aug), 45

Belford, T. A whole new web language (Aug), 7 The CRO: A "risky" role (Oct), 14

Bellavance, C. A step into the future (Jun/Jul), 2

Capital issue (Dec), 2

Centre stage (Sept), 2

Cheers to the new year! (Jan/Feb), 2

Dealing with the inevitable (Nov), 4

Going for gold (Aug), 2

Life at the top (Mar), 2

New international designation on the way (Jun/Jul), 14

Predicting value creation (Aug), 8

The great divide (Oct), 2

Thinking bigger... and better (May), 2

You've gotta laugh (Apr), 4

Bérubé, G. Auditing on the hot seat (Sept), 6 Change foreign-content rules (Jan/Feb), 9 Compensation under fire (Nov), 10 Concentration, you say? (Oct), 8 Difficult non-intervention (Apr), 12 History repeating itself (May), 8 NASDAQ in Montreal. So? (Aug), 12 Please, say it's payback time! (Mar), 11 Shareholder activists score points (Jun/Jul), 8 Who should replace Thiessen? (Dec), 6 Bishop, S. In pursuit of predictability (May), 51 Bitti, M.T. A dressing down for the Big Five (Oct), 12 Black, C. Share the wealth (Sept), 43 Boritz, E. (and D. McPhie and B. Walker) In systems we trust (Mar), 47 Bortolotti, D. Downwardly mobile (Apr), 14

The main events planner (Jan/Feb), 10 Bradshaw, W.A. The power of prediction (Jun/Jul), 39 Bragonier, D. Caseware corner (Sept), 26 Burns, M. (and W. Ng) What's out there? (Sept), 18 Burns, T.K. (and S.J. Smith) Strangers in a strange land (Nov), 43 Carroll, J. The e-volutionaries (Sept), 18

Chartrand, R. A lack of security (Oct), 39 Chigbo, O. A fair corporate tax share (Apr), 18 American Bar Association bans MDPs (Nov), 15 Certifying tax specialists (Oct), 11 Grants don't work (Nov), 15 MDPs coming soon to New York (Aug), 8 New certifications a certainty (Dec), 10 Smaller is better (Sept), 12 Taxing season (Mar), 31 The go-to guy (Aug), 14 The unusual suspects (May), 28

Cole, S.R. In search of value (May), 45 Cole, S.R. (and A.J. Freedman) Less from more

To be or eB2B (Nov), 14

Cole, S.R. (and R. Kanee) Will that be cash or equity? (Oct), 28

Cole, S.R. (and M.A. Keirstead) What's your opinion? Collett, C. Systems set to go (Jun/Jul), 41

Côté, M. A brave new world (Aug), 72 Canada's failures (Jun/Jul), 64 Economic policy in a nutshell (Nov), 68 Get off the fat track (Dec), 68 Reinventing our jobs (Apr), 60 The Euro — one year later (May), 72 The Internet revolution (March), 64

The universal revolution (Oct), 68 Time for a time-out (Jan/Feb), 64 Wanted: your advice for the PM (Sept), 64

Cowperthwaite, P. Risk: identify, assess, act (Nov), 45 Dafel, A. Group thinking (Jan/Feb), 47

Dafel, A. (and P. Jackson) In the eye of the beholder (Oct), 36 Davidson, I. Changes ahead (Jun/Jul), 35

Freedom to choose (May), 44 Denning, M.J. Governments are different (Dec), 32 Desjardins, Y.A. (and A.-M. Bélanger) The agent or the principal? (Aug), 45

Diekmeyer, P. The heat is on (Oct), 20 Duguay, J-G Travellers' checks (May), 39 Dzinkowski, R. The world according to US GAAP Éthier, S. Keeping up with 1.T. (Jan/Feb), 30

Faiello, P. Employee power (Mar), 45 Fillmore, C. No gender gap? (Aug), 22 Fox, S. The prices of promises (Jan/Feb), 41

Freedman, A.J. (and S.R. Cole) Less from more (Sept), 41

Fridfinnson, B.J. Election daze (Mar), 41 Giakoumakis, J. The target's tally (Sept), 35 Glanville, Y. The challenges of growth (May), 20 Gordon, S. Prophets of the profession (Jan/Feb), 20 Gordon, S. (and M. Kozliner) A campaign for balance (Jun/Jul), 18 Green, D. Audits on the leading edge (May), 47

Greene, A.M. A rare induction to fame (Sept), 8 Employers: consider change carefully (Nov), 13 Master of comic domain (Oct), 10 Outsourcing equals success (Jun/Jul), 12

Portrait of an artist (Aug), 4

Hague, I.P.N. Fair value, full information (Jun/Jul), 34 Hamilton, D. A heavy price to pay (May), 14 First-time UFE pass rate highest ever (Mar), 18

Résumés: fact or fiction? (Apr), 16 Teach your juniors well (Mar), 14

The cheque's on the web (May), 16 When in Canada, hire yourself (Apr), 18

Jackson, P. (and A. Dafel) In the eye of the beholder (Oct), 36

Jamal, K. Great expectations (Aug), 43 Kanee, R. (and S.R. Cole) Will that be cash or equity?

(Oct), 28 Keong, V. (and A. Melek) The ethical hack

(Jan/Feb), 39 Keirstead, M.A. (and S.R. Cole) What's your opinion? (Jan/Feb), 45

Kirkwood, J. When and where to offer comfort

Kozliner M. (and S. Gordon) A campaign for balance (Jun/Jul), 18

Lawrence, A. A fine balance (Dec), 8 Lefebvre, H. Taxing questions (Sept), 34

Leonard, A. D. Rethinking old practices (Aug), 51 360-degree reliability (Sept), 39

Levine, E. Defining risks (Apr), 45

Lorinc, J. Saving the exchange (Mar), 22

Lundenberg, D. Masters of their own domain (Apr), 39 Lundenberg, D. (and M. Simon) Filing from cyberspace (Jun/Jul), 43

Makosz, P. Risk: liability or opportunity? (Dec), 43 Marino, F. Advice for life's two certainties (Nov), 26

Mark, K. CAs dot.com (Apr), 28 Martin, P. All creatures great and small (Aug), 47

Martin, P. (and A. Mersereau) Keeping up with the Ioneses (Nov), 39

McPhie, E. (and E. Boritz and B. Walker) In systems we trust (Mar), 47

Melek, A. (and V. Keong) The ethical hack (Jan/Feb), 39

Mersereau, A. Starting over with startups (Apr), 37

Mersereau, A. (and P. Martin) Keeping up with the Joneses (Nov), 39

Moore, D.J. On a mission for harmony (Dec), 41 Moses, D.A. NSULCs: Made in Nova Scotia (Jan/Feb), 37

Motz, A. (and M. Soong) Which way to the Internet? (Apr), 43

Nast, A.G. (and J.D. Andrews) The future is in the fundamentals (Oct), 41

Neblett, A. Finally making the grade (Jun/Jul), 10 The \$5-million man (Nov), 12

Ng, W. (and M. Burns) What's out there? (Sept), 23 Nurse, D.B. Inn keeping with our heritage (Mar), 12 Oliver, P.G. (and P.-É. Roy) Learning to live with risk (Ian/Feb), 43

Paskell-Mede, M. A limitation of liability? (Nov), 47 Math counts (Apr), 36

Missing facts (Jan/Feb), 36

On the record (Jun/Jul), 45

Pendock, C. Today's crystal ball is digital (Nov), 41 Rabinovitch, I. Technovations: (Jan/Feb) 16, (Mar) 20, (Apr) 20, (Mav) 18, (Jun/Jul) 16, (Aug) 10, (Sept) 16, (Oct) 18, (Nov) 18, (Dec) 14

Rennie, M. (and D. Senkow, R. Rennie, J. Wong)

A matter of some discretion (Nov), 34

Rennie, R. (and D. Senkow, M. Rennie, J. Wong) A matter of some discretion (Nov), 34

Robinson, G.C. CA firms in the new economy (Oct), 45

Roy, P.-É. (and P.G. Oliver) Learning to live with risk

Salterio, S. What makes an expert? (Mar), 38

Schusheim, P.E. (and S. Stephenson) Rough waters offshore (Dec), 39 Senkow, D. (and M. Rennie, R. Rennie, J. Wong)

A matter of some discretion (Nov), 34 Sheehy, D. (and G. Trites) Netwatch: (Jan/Feb) 13,

(Mar) 14, (Apr) 16, (Jun/Jul) 15, (Aug) 6, (Sept) 12, (Oct) 14,(Nov) 14, (Dec) 12

Sherkin, R. A penny saved, a dollar earned (Jun/Jul), 28 Simon, M. (and D. Lundenberg) Filing from

Smith, S.J. (and T.K. Burns) Strangers in a strange

Soong M. (and A. Motz) Which way to the Internet? (Apr), 43

Stephenson, S. (and P.E. Schusheim) Rough waters offshore (Dec), 39

Stewart, B. A decent proposal (Dec), 35

First impressions (Mar), 39 Hitting the target (Aug), 42

Winning the engagement (May), 53

Trites, G. (and D. Sheehy) Netwatch: (Jan/Feb) 13, (Mar) 14, (Apr) 16, (Jun/Jul) 15, (Aug) 6, (Sept) 12, (Oct) 14, (Nov) 14, (Dec) 12

Valois, H. He's making waves (May), 12

Walker, B. (and E. Boritz and D. McPhie) In systems we trust (Mar), 47

Wilks, J. M. Credits where credits are due (Oct), 43

Wong, J. (and D. Senkow, M. Rennie, R. Rennie) A matter of some discretion (Nov), 34 Wood, J. CoCo goes public (Apr), 41